

2013/2014 Biennial Proposed Financial Plan
Fund 5481 - Cost Center 011000
Geographic Information Systems (GIS) Fund/Geographic Information Systems

	2011 Actual ¹	2012 Adopted	2012 Estimated ²	2013 Proposed	2014 Proposed	2015 Projected ³	2016 Projected ³
Beginning Fund Balance	1,177,275	1,258,385	1,164,965	995,687	1,071,180	981,450	1,030,474
Revenues							
Taxes	0	0	0	0	0	0	0
Rates Charges for Services	4,361,254	5,212,129	5,684,547	5,510,110	6,505,707	5,768,675	6,893,048
Federal Grants	50,062	0	100,000	0	0	0	0
State Grants	0	0	0	0	0	0	0
Credit to KCIT for M&BF Costs Collected				(285,276)	(290,225)	(293,503)	(303,189)
Total Revenues	4,411,316	5,212,129	5,784,547	5,224,834	6,215,482	5,475,171	6,589,859
Total Biennial Revenues					11,440,316		12,065,030
Expenditures							
Wages, Benefits and Retirement	(3,400,587)	(3,750,537)	(3,816,523)	(3,827,465)	(3,948,179)	(4,066,624)	(4,188,623)
Capital	(29,678)	(73,250)	(73,250)	(38,168)	(35,514)	(\$28,243)	(\$26,684)
Direct Services	(321,799)	(1,123,757)	(1,606,544)	(775,115)	(1,787,148)	(775,115)	(1,787,148)
Intergovernmental Services	(671,563)	(457,509)	(457,509)	(534,468)	(566,054)	(583,432)	(602,685)
Total Expenditures	(4,423,626)	(5,405,053)	(5,953,825)	(5,175,217)	(6,336,896)	(5,453,415)	(6,605,141)
Total Biennial Expenditures					(11,512,112)		(12,058,555)
Estimated Underexpenditures ⁴		13,513	0	25,876	31,684	27,267	33,026
Other Fund Transactions							
GAAP Adjustment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Other Fund Transactions	0	0	0	0	0	0	0
Total Biennial Other Fund Transactions				0			0
Ending Fund Balance	1,164,965	1,078,974	995,687	1,071,180	981,450	1,030,474	1,048,218
Reserves							
Expenditure Reserves:							
GIS Equipment Reserve ⁵	(77,432)	(64,970)	(59,182)	(60,910)	(57,738)	(67,502)	(60,634)
Training Room Equipment Reserve ⁶	(18,779)	(25,264)	(17,279)	(18,779)	(21,779)	(3,529)	(5,529)
Prepaid Client Services Reserve ⁷	(136,375)	(80,066)	(81,825)	(81,825)	(81,825)	(81,825)	(81,825)
Imagery Fund Reserve ⁸	(524,477)	(207,118)	(76,749)	(207,118)	(76,749)	(207,118)	(76,749)
Data Center Move Reserve ⁹	(41,000)	(35,000)	(35,000)	(29,000)	(23,000)	(17,000)	(11,000)
	0	0	0	0	0	0	0
Cash Flow Reserves							
Revenue Variance Reserve ¹¹	0	0		(261,242)	(310,774)	(273,759)	(329,493)
Central Rates Variance Reserve ¹²	0	0	0	(59,260)	(60,180)	(61,985)	(63,845)
Mandated & Rate Stabilization Reserves	0	0	0	0	0	0	0
Rainy Day Reserve @ 0, 30, 60 or 90 days of expenditures	0	0	0	0	0	0	0
Total Reserves	(798,063)	(412,418)	(270,035)	(718,134)	(632,045)	(712,718)	(629,075)
Reserve Shortfall ¹⁰	0	0	0	0	0	0	0
Ending Undesignated Fund Balance	366,902	666,556	725,652	353,046	349,405	317,756	419,144

Financial Plan Notes:

¹ 2011 Actuals are based on final Ibis and Arms

² 2012 Estimated based on First Quarter Omnibus preliminary assumptions and historical trends.

³ 2015-2016 Projected based on imagery and equipment replacement plans and 3.07% and 3.30% annual growth in other operating costs with associated revenue growth.

⁴ Estimated 2013-2016 underexpenditures are based on a target 0.5% Actual underexpenditures will vary.

⁵ Equipment Reserve established to fund replacement of core GIS data servers to ensure effective on-going operation. Target reserve is 100-150% of annual five-year average GIS equipment

⁶ KSC training room rental revenue is held as a TRE replacement reserve & training credits fund.

⁷ Prepaid Client Services: represents balance of prepaid client services revenue received, minus work completed on account. Training credit fund will be held and disbursed from this reserve.

⁸ Imagery fund reserve fluctuates based on best imagery acquisition commercial terms and biennial major acquisition cycle.

⁹ Utilization of Data Center Move reserve based on \$3000 in 2010 & \$6,000 subsequent years

¹⁰ This fund intends to build fund balance to a level sufficient to retain an amount in undesignated fund balance equal to a range between 10% and 15% of annual operating budget

¹¹ This fund provides reserves for unexpected variations in revenue